COURT NO.2

IN THE HIGH COURT OF UTTARANCHAL AT NAINITAL

INCOME TAX APPEAL NO.06 OF 2004

1. The Commissioner of Income Tax, Dehradun
2. Additional Commissioner of Income Tax, Special Range, Dehradun

..... **Appellants**

Versus

Ms/ O.N.G.C., Tel Bhawan, Dehradun as agent of M/s Solar Turbines Overseas Ltd., Dehradun

..... **Respondent**

Sri S.K. Posti, learned counsel for the appellants
Sri J.P. Joshi, learned counsel for the respondent

Dated: December 16, 2005

Coram: Hon'ble P.C. Verma, J.
Hon'ble J.C.S. Rawat, J.

The facts and circumstances of the case are identical to the facts in Income Tax Appeal *No.239 of 2001, Commissioner of Income Tax and another Vs. M/s ONGC as agent of M/s Foramer France, Dehradun,* which was decided on 15.12.2005 by this Court. The substantial question which arises for our consideration has been answered in favour of the Revenue.

Accordingly, the appeal is allowed. The question is answered in favour of the Revenue.

(J.C.S. Rawat, J.) **(P.C. Verma, J.)**

LSR